Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A method of synchronizing data sampled by a first clock to a second clock, comprising:

periodically generating a data received flag as a function of said first clock and a data complete flag as a function of said second clock;

generating a clock error signal as a function of ~~one or more data control~~ said data received and data complete flags; and

fractionally resampling the data as a function of the clock error signal, wherein the clock error signal generation comprises counting at least a portion of a period between data receive flags and counting at least a portion of a period between data complete flags, the fractional resampling being a function of ratio of counts.

2. (Original) The method of claim 1 wherein the data comprises voice.

3.- 4. (Canceled)

5. (Currently Amended) The method of claim [[3]] 1 further comprising receiving the data sampled with the first clock, wherein the received data is partitioned into a plurality

of data packets, and wherein said data received flag is generated upon receipt of each of the data packets.

6. (Original) The method of claim 5 buffering said received data packets as a function of said first clock and outputting said received data packets from said buffer as a function of said second clock, wherein said data complete flag is generated when each data packet is output from the buffer.

7. (Currently Amended) The method of claim [[4]] 1 further comprising filtering the data receive count and the data complete count, the data resampling being a function of the filtered counts.

8. (Original) The method of claim 7 further comprising subtracting said filtered data receive count and said filtered data complete count, the data resampling being a function of the difference between counts.

9. (Original) The method of claim 8 wherein the fractional resampling comprises upsampling the data if the data received count exceeds the data complete count and downsampling the data if the data complete count exceeds the data received count.

10. (Currently Amended) The method of claim [[4]] 1 further comprising generating a third clock, wherein the data receive count and data complete clock count comprises incrementing the count using the third clock.

11. (Currently Amended) A synchronization circuit, comprising:

an error generation unit that generates a clock error signal as a function of an average far end sampling rate and a near end sampling rate; and

a sample tracker adapted to receive sampled data packets, wherein the sample tracker fractionally resamples the sampled data as a function of the clock error signal,

wherein said error generation unit comprises one or more counters incremented by a local reference clock, a first latch adapted to store count of at least a portion of a cycle between packet arrivals, a second latch adapted to store at least a portion of a cycle between packet completions, wherein said clock error signal is a function of ratio of packet arrival count and packet completion count.

12. (Canceled)

13. (Currently Amended) The synchronization circuit of claim [[12]] 11 wherein the sample tracker upsamples the data if the packet arrival count exceeds the packet completion count and downsamples the data if the packet completion count exceeds the packet arrival count.

14. (Currently Amended) The synchronization circuit of claim [[12]] 11 further comprising a filter between the first

latch and the sample tracker for averaging transition between different sampling rates.

15. (Original) The synchronization circuit of claim 14 wherein the filter is a single pole, low pass filter.

16. (Currently Amended) The synchronization circuit of claim [[12]] 11 further comprising a digital-to-analog converter to convert the fractionally resampled data to an analog voice signal.

17. (Currently Amended) The synchronization circuit of claim [[12]] 11 further comprising a processor to activate the first latch each time a packet of sampled data is received.

18. (Currently Amended) A network gateway adapted to exchange voice signals between a network line at a first clock frequency and a packet based network at a second clock frequency, comprising:

a network port to interface with [[a]] the packet based network;

a telephony port to interface with a telephony device;

a processor coupled to each of the ports; and

a voice synchronizer[[,]] coupled between said network and telephony ports[[,]] and comprising an error generation unit for generating a clock error signal in accordance with ratio of said first and second clocks and a sample tracker, and adapted to receive data packets, wherein the sample tracker fractionally

resamples the received data as a function of the clock error signal.

19. (Original) The network gateway of claim 18 further comprising a transceiver coupled between the processor and the network port.

20. (Original) The network gateway of claim 19 wherein the transceiver comprises a media access controller (MAC) coupled to the processor, and a modulator and a demodulator both disposed between the MAC and the network port.

21. (Original) The network gateway of claim 18 further comprising a voice circuit coupled between the telephony port and the processor.

22. (Original) The network gateway of claim 21 wherein the voice circuit formats voice signals flowing from the telephony port to the processor into voice signal packets, and formats voice signals flowing from the processor to the telephony port into a telephony format.

23. (Original) The network gateway of claim 22 wherein the telephony format comprises pulse code modulation.

24. (Original) The network gateway of claim 18 wherein said error generation unit comprises one or more counters incremented by a local reference clock, a first latch adapted to store count

of at least a portion of a cycle between packet arrivals, a second latch adapted to store at least a portion of a cycle between packet completions, wherein said clock error signal is a function of ratio of packet arrival count and packet completion count.

25. (Original) The network gateway of claim 24 wherein the sample tracker upsamples the data if the packet arrival count exceeds the packet completion count and downsamples the data if the packet completion count exceeds the packet arrival count .

26. (Original) The network gateway of claim 24 further comprising a filter between the first latch and the sample tracker for averaging transition between different sampling rates.

27. (Original) The network gateway of claim 26 wherein the filter is a single pole, low pass filter.

28. (Original) The network gateway of claim 24 further comprising a digital-to-analog converter to convert the fractionally resampled data to an analog voice signal.

29. (Original) The network gateway of claim 24 further comprising a processor to activate the first latch each time a packet of sampled data is received.